

export, use as supplies on certain vessels or aircraft, or deposit in a foreign-trade zone, or deposit of distilled spirits or wine in a customs bonded warehouse, and

(2) Remission of tax on distilled spirits, specially denatured spirits, wines, or beer, withdrawn without payment or free of tax and lost during transportation to the port of export, customs bonded warehouse (distilled spirits and wine only), manufacturing bonded warehouse, vessel or aircraft, or foreign-trade zone, as applicable, are contained in part 28 of title 27 CFR. Procedural instructions as to claims respecting export with benefit of drawback of tax on domestic distilled spirits products containing spirits from Puerto Rico or the Virgin Islands are contained in parts 19 and 28 of title 27 CFR.

(g) *Miscellaneous.* Procedural instructions are contained in 27 CFR Part 70, subparts F and G in respect of claims for—

(1) Refund or credit of tax on distilled spirits, wines or beer where such refund or credit is claimed on the grounds that tax was assessed or collected erroneously, illegally, without authority, or in any manner wrongfully, or on the grounds that such amount was excessive, and where such refund or credit is subject to the limitations imposed by section 6423 of the Internal Revenue Code.

(2) Payment of an amount equal to the internal revenue tax paid or determined and customs duties paid on distilled spirits, wines, rectified products, and beer previously withdrawn, which were lost, rendered unmarketable, or condemned by a duly authorized official by reason of a major disaster occurring in the United States after June 30, 1959.

(h) [Reserved]

(i) *Low wines at vinegar plants.* Procedural instructions in respect of claims for remission of tax on low wines (distilled spirits) lost at vinegar plants producing vinegar by the vaporizing process are contained in part 19 of title 27 CFR.

(j) *Distilled spirits used in nonbeverage products.* Procedural instructions in respect of claims for drawback of excise tax, submitted by persons using dis-

tilled spirits in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume, which are unfit for beverage purposes, are contained in part 17 of title 27 CFR.

(k) *Reopening claims.* A claimant who wishes to have a rejected claim reopened must, within the applicable statutory period of limitations, submit a written application to the officer who originally rejected the claim for reconsideration of the claim. Such application must show that the additional evidence to be presented is new and material, and that such evidence was unknown to the claimant, or unobtainable by the claimant, when the claim was previously under consideration.

(l) *Claimant's rights under law and regulations.* Before final action has been taken on a claim, a claimant who, by reason of an oversight, misunderstanding of law and regulations, miscalculation, or other cause, did not claim the full amount of abatement, refund, credit, or drawback, as the case may be, of tax to which the claimant is legitimately entitled, may amend a valid claim, and statements filed in support thereof, in instances where such a claim is deficient in establishing the claimants eligibility to the rights extended to such claimant under law and regulations.

[T.D. ATF-251, 52 FR 19325, May 22, 1987, as amended by T.D. ATF-299, 55 FR 24989, June 19, 1990. Redesignated and amended by T.D. ATF-301, 55 FR 47606, 47654, Nov. 14, 1990; T.D. ATF-376, 61 FR 31031, June 19, 1996; T.D. ATF-379, 61 FR 31426, June 20, 1996; T.D. ATF-450, 66 FR 29028, May 29, 2001; T.D. TTB-8, 69 FR 3830, Jan. 27, 2004; T.D. TTB-25, 70 FR 19883, Apr. 15, 2005]

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37424, July 28, 2009, § 70.414 was amended by removing and reserving paragraph (h); in paragraph (j), by removing the words “and claims for refund of special (occupational) tax.”; and by removing the OMB justification statement at the end of the section, effective July 28, 2009 through July 30, 2012.

§ 70.415 Offers in compromise.

Procedure in the case of offers in compromise of liabilities under 26 U.S.C. chapter 51 and of penalties for

§ 70.416

violation of the Federal Alcohol Administration Act, is set forth in §§ 70.482 through 70.484.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

§ 70.416 Application for approval of interlocking directors and officers under section 8 of the Federal Alcohol Administration Act.

Any person who is an officer or director of a corporation now engaged in business as a distiller, rectifier, or blender of distilled spirits, or of an affiliate thereof, who desires to take office in other companies similarly engaged, must obtain permission to do so from the appropriate TTB officer. Applications for such permission to take office must be prepared and filed in accordance with instructions available from the appropriate TTB officer.

[T.D. ATF-450, 66 FR 29029, May 29, 2001]

§ 70.417 Rulings.

The procedure for rulings in alcohol tax matters is set forth in § 70.471.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

§ 70.418 Conferences.

Any person desiring a conference with TTB, relative to any matter arising in connection with such person's operations, will be accorded such a conference upon request. No formal requirements are prescribed for such conference.

[T.D. ATF-450, 66 FR 29029, May 29, 2001]

§ 70.419 Representatives.

Title 31 CFR part 8 is applicable to all representatives of the taxpayer, for any conference with TTB.

[T.D. ATF-450, 66 FR 29029, May 29, 2001]

§ 70.420 Forms.

For forms to be used, *see* § 70.411(c).

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

§ 70.421 Alcohol dealer registration.

Every person who sells, or offers for sale, any alcohol product (distilled spirits, wines, or beer) fit for beverage use must register with the Alcohol and Tobacco Tax and Trade Bureau. The specific requirements are contained in the following regulations:

27 CFR Ch. I (4–1–10 Edition)

(a) For proprietors of distilled spirits plants, parts 19 and 31 of this chapter;

(b) For bonded wineries, bonded wine cellars, bonded wine warehouses, and taxpaid wine bottling houses, parts 24 and 31 of this chapter;

(c) For brewers, parts 25 and 31 of this chapter;

(d) For persons bringing distilled spirits, wines, or beer from Puerto Rico and the Virgin Islands to the United States, parts 26 and 31 of this chapter;

(e) For importers of distilled spirits, wines, or beer, parts 27 and 31 of this chapter; and

(f) For wholesalers and retailers of distilled spirits, wines, or beer, part 31 of this chapter.

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37424, July 28, 2009, § 70.421 was added, effective July 28, 2009 through July 30, 2012.

§ 70.422 Registration of manufacturers of nonbeverage products.

For provisions regarding the registration of persons claiming drawback on distilled spirits used in the manufacture of certain nonbeverage products, see part 17 of this chapter.

EFFECTIVE DATE NOTE: By T.D. TTB-79, 74 FR 37424, July 28, 2009, § 70.422 was added, effective July 28, 2009 through July 30, 2012.

PROVISIONS RELATING TO TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

§ 70.431 Imposition of taxes; regulations.

(a) *Taxes.* Subchapter A of chapter 52 of the Internal Revenue Code of 1954, as amended, imposes taxes on tobacco products, and cigarette papers and tubes manufactured in or imported into the United States. Occupational taxes are imposed by manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors. Subchapter D of chapter 78 of the Internal Revenue Code imposes a tax (equal to the internal revenue tax imposed in the United States upon the like articles of merchandise of domestic manufacture) on tobacco products, and cigarette papers and tubes of Puerto Rican and Virgin Islands manufacture brought into the United States and withdrawn for consumption or sale.